

French Property Briefing



New declarative obligation regarding occupancy status

A new reporting obligation is put in place as of 1 January 2023 for owners of built real estate codified in [article 1418 of the French Tax Code](#).

All owners must declare to the tax authorities the occupancy situation of the accommodation they own. The objective is to help the administration to establish the dwelling tax on second homes, the tax on vacant premises and vacant housing.

All owners of residential real estate in France are concerned, both individuals and legal entities, residents and non-residents

The following information needs to be provided:

- the terms of occupation of the premises;
- the nature of the occupation;
- the identity of the occupants;
- the period of occupation (or vacancy) of the premises they own (beginning, end of the period of occupation);
- for the particular case of seasonal rentals: the start of the seasonal rental period and the terms of management of the property, the tax number of the manager or that of the owner if applicable, the possible classification as furnished tourist accommodation;
- the monthly rent excluding charges (optional).

For those concerned, the declaration needs to be filed before 30 June 2023. Thereafter it only needs to be filed when changes to the occupancy occur.

How can we help?

For those who have not yet dealt with the declaration, we can assist with creation of an online account and filing of the declaration. We have a dedicated team dealing with French real estate and related matters.

For more information, please contact:



Patricia Osborne – Managing Director

Patricia.Osborne@moorestephens-mc.com



Birgitta Bondonno – Director

Birgitta.Bondonno@moorestephens-mc.com

Moore Stephens Services SAM

L'Estoril, 31 Avenue Princesse Grace
MC – 98000, Monaco
(+377) 93.10.41.21

www.moorestephensmonaco.com

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